3/07 Bulletin on back of C-101

IMPORTANT INFORMATION about Health Care reporting is included on the reverse side of HC-1 form.

REMINDER ABOUT "SERVICE OR TIPPED" EMPLOYEES

Effective July 1, 2007 the definition of a tipped employee changed from \$30.00 per month in tips to \$120.00 a month in tips. For the purposes of this law, "a service or tipped employee" means an employee of a Hotel, Motel tourist place or restaurant. Further information about this change is posted on our website at www.labor.vermont.gov under "Press Releases – Minimum Wage Changes".

VERMONT EMPLOYER SEMINARS

If you haven't had the opportunity to attend one of these seminars, now is your chance. These are a coordinated initiative between Vermont State and Federal offices. Agencies will provide a brief overview of the requirements they have in place that may affect your business.

These one-day seminars are free and held on Thursdays from 9:00 a.m. to 4:30 p.m. Dates, locations, and registration is available on-line at www.labor.vermont.gov under "Businesses" and "Seminars for Employers" under Related Links on the right.

SEASONAL EMPLOYERS

Seasonal employers, as well as year-round employers, may sometimes find themselves away from their business when the quarterly reports are mailed out, around the 30th of March, June, September, or December. To ensure that you receive and are able to file your quarterly on time, you may wish to consider taking one of the following precautions:

- 1. Call to get the quarterly reports in advance, or
- 2. Call or write to change your address each time you are away and each time you return, or
- 3. Make someone responsible for picking up and sending in the quarterly on or before the due date.

If you have lost your report you may request another one by calling 802 828-4344. Please be aware that reports filed late are assessed a \$35.00 late fee.

IMPORTANT INFORMATION on Health Care Reporting

(Message on back of HC-1 form)

Upon completion of processing the first reports with "Adjusted FTEs" and Health Care Contributions we have the following information to provide.

- Please enter -0- on lines 16 and 17 of the C-101 when the "Adjusted FTE" is equal to or less than zero.
- DO NOT return the Health Care Worksheet (form HC-1); retain it in YOUR records for three years.
- DO NOT return the Declaration of Health Care Coverage (form HC-2); they also must be kept in YOUR records for three years.
- DO NOT use fractions in line 16; you MUST round down to the nearest whole number.
- 8 FTEs are exempted through 2nd quarter 2008. Therefore if you have 8 or less FTEs, you will report -0- on lines 16 and 17.
- If the C-101 report you are using does NOT have lines 16 and 17, you have the WRONG form.
 Please use the enclosed form or file on-line at: http://labor.vermont.gov/Default.aspx?tabid=430.
- If you are excluding employees under the "seasonal" or "part-time" exception, please be mindful
 that there are SPECIFIC Health Care definitions for these classifications, which are likely different
 than your company's definition of the same. Please refer to form HC-3, our website at
 http://labor.vermont.gov, call 802-828-4344 or e-mail labor-healthcarereporting@state.vt.us for
 further information on these definitions.
- To exclude an employee under the "seasonal" or "part-time" provision, you MUST have a
 Declaration of Coverage form on file that indicates the employee has coverage other than VHAP
 or Medicaid.
- DO NOT use negative numbers in line 16; accurate calculation will either be a positive number or zero.
- Understanding this new reporting has resulted in some trepidation, we are allowing employers
 who filed TIMELY 2/07 reports the opportunity to correct the 2/07 report without penalty or interest
 being imposed, provided such correction is postmarked on or before October 15, 2007 and
 includes payment in full. To correct your 2/07 report, simply make a photo copy of the original
 report, annotate copy "corrected/current date", annotate corrected data in an ink color that is
 easily detectable, and mail it to the address indicated on the C-101 form.
- An uninsured individual may check out health coverage options by calling 1-800-250-8427 or by going to www.GreenMountainCare.org. The new program, Green Mountain Care, is a family of low-cost and free health coverage programs for uninsured Vermonters. Offered by the State of Vermont and its partners, Green Mountain Care programs provide coverage for health services such as doctor visits, hospitalization, emergency care, check-ups, screenings, prescription medicines, immunizations and more.